

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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FORTRESS CREDIT OPPORTUNITIES I, LP and :
FORTRESS CREDIT OPPORTUNITIES II, LP, :
Plaintiffs, : 07-CV-7369 (HB)
: :
-against- :
WAYNE C. COLEMAN, THE ROYALTY :
COMPLIANCE ORGANIZATION and MOSS :
ADAMS LLP :
Defendants.
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**DECLARATION OF THOMAS R. MANISERO IN SUPPORT OF
DEFENDANT MOSS ADAMS LLP's
MOTION FOR JUDGMENT**

Thomas R. Manisero, an attorney duly admitted to practice law by and before this Court and the Courts of the State of New York hereby declares, pursuant to 28 U.S.C. §1746, under penalties of perjury as follows:

1. I am a member of the firm Wilson, Elser, Moskowitz, Edelman & Dicker LLP, attorneys for defendant Moss Adams LLP ("Moss Adams"). I respectfully submit this declaration in support Moss Adams' motion, pursuant to Rule 12(c) of the Federal Rules of Civil Procedure, for judgment on the pleadings dismissing the complaint as against Moss Adams.
2. The arguments supporting Moss Adams's motion are set forth in the accompanying memorandum of law, to which the Court is respectfully referred.
3. Attached as Exhibit A is a true and correct copy of Plaintiffs' Complaint dated August 17, 2007.

4. Attached as Exhibit B is a true and correct copy of Moss Adams's Answer dated September 18, 2007.

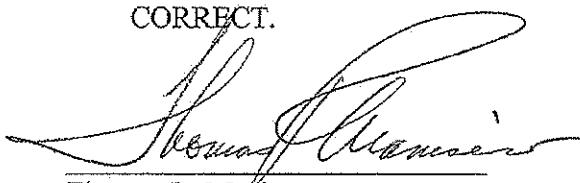
5. Attached as Exhibit C is a true and correct copy of the transmittal letter under which Moss Adams' so-called "Due Diligence Report" to The Songwriters Collective and to Joshua Pack of Fortress I by facsimile on February 17, 2004.

6. Attached as Exhibit D is a true and correct copy of the so-called "Due Diligence Report" dated February 17, 2004.

7. Attached as Exhibit E is a true and correct copy of the Tolling Agreement, effective February 28, 2007, between Plaintiffs and Moss Adams.

I DECLARE UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.

Dated: White Plains, New York
September 18, 2007



Thomas R. Matisero